

# **Exhibit 45, Part 7**



CERTIFICATION  
PROGRAM

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

Date: March 18, 2013



000465

Taxpayer: RJM CAPITAL PENSION PLAN  
TIN: 46-1910855  
Tax Year: 2013

I certify that, to the best of our knowledge, the above-named entity is a trust forming part of a pension, profit sharing, or stock bonus plan qualified under section 401(a) of the U.S. Internal Revenue Code, which is exempt from U.S. taxation under section 501(a), and is a resident of the United States of America for purposes of U.S. taxation.

*Nancy J. Aiello*

Nancy J. Aiello  
Field Director, Acc

SKAT Fredensborg

Bilag nr. 219-A-067





SKAT  
P.O. Box 60  
2630 Taastrup  
DENMARK

**Our Ref:** BDK000113  
**Tax Ref:** 46-1910855

14 March 2014

Dear Sir or Madam,

**RE: A/C RJM Capital Pension Plan RJM01**

Please find enclosed a tax reclaim form, together with evidence of payment and tax deduction paid on the above client's securities.

Kindly arrange for the reclaim payment to be credited to the account of Goal TaxBack Limited, details as follows:

**NatWest Bank**  
**High Street Branch Croydon Surrey**  
**BIC NWBKGB2L**  
**IBAN GB88 NWBK 6073 0134 0151 59**

Please quote reference **ARG BDK000113**.

Would you please confirm safe receipt of this reclaim by sending an email to [clientservices@goalgroup.com](mailto:clientservices@goalgroup.com) or by signing the attached copy of this letter and returning to the address shown below.

Yours faithfully,

Charlotte Bengé  
Tax Operations Manager

GOAL TAXBACK LIMITED

7th Floor, 69 Park Lane, Croydon, Surrey, CR9 1BG  
t: +44 (0)208 760 7130 f: +44 (0)208 631 2854  
e: info@goalgroup.com

Registered in England & Wales  
Registered Office: 7th Floor, 69  
Registered for VAT (order number)

#ajladelphis

London

Long Road

**SKAT Fredensborg**

Bilag nr. 219-A-068

## Acknowledgement Copy



SKAT  
P.O. Box 60  
2630 Taastrup  
DENMARK

**Our Ref:** BDK000113  
**Tax Ref:** 46-1910855

14 March 2014

Dear Sir or Madam,

**RE: A/C RJM Capital Pension Plan RJM01**

Please find enclosed a tax reclaim form, together with evidence of payment and tax deduction paid on the above client's securities.

Kindly arrange for the reclaim payment to be credited to the account of Goal TaxBack Limited, details as follows:

**NatWest Bank**  
**High Street Branch Croydon Surrey**  
**BIC NWBKGB2L**  
**IBAN GB88 NWBK 6073 0134 0151 59**

Please quote reference **ARG BDK000113**.

Would you please confirm safe receipt of this reclaim by sending an email to [clientservices@goalgroup.com](mailto:clientservices@goalgroup.com) or by signing the attached copy of this letter and returning to the address shown below.

Yours faithfully,

Charlotte Bengt  
Tax Operations Manager

**Please sign below and return to acknowledge receipt**

**Signed**

**Dated**

GOAL TAXBACK LIMITED

7th Floor, 69 Park Lane, Croydon, Surrey, CR9 1BG  
T +44 (0)208 760 7730 F +44 (0)208 681 2850  
[info@goalgroup.com](mailto:info@goalgroup.com)

Registered in England & Wales  
Registered Office: 7th Floor, 69  
Registered for VAT under number

Philadelphia

London

Hong Kong

**SKAT Fredensborg**

Bilag nr. 219-A-069



## Claim to Relief from Danish Dividend Tax

☐ In my capacity as beneficial owner ☒ On behalf of the beneficial owner

Claim is made for refund of Danish dividend tax, in total DKK: 671780.93

## Beneficial Owner

Full name  
RJM Capital Pension Plan

Full address  
1010 Fifth Avenue - Suite 1D, New York  
NY 10028  
USA

E-mail  
clientservices@goalgroup.com

Signature  
Beneficial owner/applicant

 

*If the claim is made on behalf of the beneficial owner the applicant's power of attorney shall be enclosed*

As documentation is enclosed dividend advice(s), number: 1

*(This documentation is obligatory)*

## Financial Institution

The amount is requested to be paid to:

Name and address  
Goal TaxBack Ltd  
NatWest Bank  
High Street Branch Croydon

34015159

Reg. no

Account no

SWIFT

NWBKGB2L  
BLZ

IBAN GB88NWBK60730134015159  
IBAN

On reclaim please quote: 000 DK 113

## Certification of the competent authority

It is hereby certified that the beneficial owner is covered by the Double Taxation Convention concluded between Denmark and U.S.A.

Date

Official stamp and signature

When signed to be forwarded to:

Skattecenter Høje-Taastrup  
Postboks 60  
DK-2630 Taastrup

2019.07 (gl.nr. U 20x)

06.003 ENG

SKAT Fredensborg

Bilag nr. 219-A-070



Solo Capital

10 Exchange Square,  
Primrose Street, London, EC2A 2EN

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**DIVIDEND CREDIT ADVICE**

Issue Date: 04th March 2014, Issue No: 786

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**RJM Capital LLC Pension Plan**

1010 Fifth Avenue  
Apt 1D  
New York  
NY 10028  
United States of America

**Date: 04th March 2014**

Dear Sirs,

Please be advised that we have credited your account RJM01, for the value date of 04th March 2014. This payment represents the dividend as shown below:

<b>Security Name:</b>	<b>NOVOZYMES A/S-B SHARES</b>
<b>Sedol:</b>	B798FW0
<b>ISIN:</b>	DK0060336014
<b>Pay Date:</b>	04th March 2014
<b>No of Shares:</b>	995,231
<b>Gross Dividend:</b>	DKK 2,488,077.50
<b>Tax:</b>	DKK 671,780.93
<b>Net Dividend:</b>	DKK 1,816,296.58

.....  
Name: Sanjay Shah  
Solo Capital Partners LLP

Solo Capital Partners LLP is authorised and regulated by the Financial Conduct Authority of the United Kingdom.  
[FCA Registration Number 566533, Company Number DC367979, VAT Registration Number 254 534 534]

**SKAT Fredensborg**

Bilag nr. 219-A-071



***RJM Capital Pension Plan  
1010 Fifth Avenue – Suite 1D  
New York, NY 10028***

***Power of Attorney***

THIS POWER OF ATTORNEY, made this 21<sup>st</sup> day of March 2013 by RJM Capital Pension Plan ("the Pension Plan") WITNESSETH AS FOLLOWS:-

1. The Pension Plan hereby appoints Goal TaxBack, ("GTB") to be the attorney of the Pension Plan and in the Pension Plan's name and otherwise on the Pension Plan's behalf and as the Pension Plan's act and deed to sign, seal, execute, deliver, perfect and do all deeds, instruments, acts and things which may be required (or which GTB shall consider requisite) for or in connection with the provision of any tax services provided to the Pension Plan from time to time, including the reclaiming from any taxation authority in any jurisdiction (as appropriate) amounts in respect of payments made to the Pension Plan, or through GTB on behalf of the Pension Plan. The Pension Plan also authorises GTB to set the procedure to collect the amounts claimed.
2. The Pension Plan shall ratify and confirm all transactions entered into, documents executed and things done by GTB or its delegates by virtue of the Power Of Attorney given by Clause 1 of this deed unless it is proved that GTB or its delegates have acted with negligence, willful default or fraud.
3. The Pension Plan agrees to indemnify GTB against all costs, liabilities and expenses including (without limitation) any reasonable legal fees and disbursements arising directly or indirectly out of the exercise or purported exercise of GTB's powers under this deed PROVIDED THAT GTB shall not be indemnified against any such liabilities, costs and expenses arising out of GTB or any nominee's or agent's or delegates own willful default, negligence or fraud.
4. The Pension Plan declares that any person dealing with GTB shall not be concerned to see or enquire as to the propriety or expediency of any act, deed, matter or thing which GTB may do or perform in the Pension Plan's name by virtue of this deed.
5. This deed shall be revocable on the unilateral act of the Pension Plan, provided that GTB is given at least 5 working days notice of such revocation. The provisions of Clauses 2 and 3 shall survive termination of this deed.
6. This deed shall be governed by and construed in accordance with English law, and the Pension Plan hereby irrevocable submits to the non-exclusive jurisdiction of the English courts.

(contd)

**SKAT Fredensborg**

Bilag nr. 219-A-072

IN WITNESS whereof this deed has been executed by the Pension Plan and is intended to be and is hereby delivered on the date above written.

**Execution of a deed by a pension plan incorporated outside Great Britain**

*Executed as a deed by -*

*Name of pension plan*

RJM Capital Pension Plan

*Acting by name(s) of*

Adam LaRosa - Authorized  
Representative

*Duly authorised  
signatory(ies).*



SKAT Fredensborg

Bilag nr. 219-A-073





CERTIFICATION  
PROGRAM

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

Date: March 3, 2014



001221

Taxpayer: RJM CAPITAL PENSION PLAN  
TIN: 46-1910855  
Tax Year: 2014

I certify that, to the best of our knowledge, the above-named entity is a trust forming part of a pension, profit sharing, or stock bonus plan qualified under section 401(a) of the U.S. Internal Revenue Code, which is exempt from U.S. taxation under section 501(a), and is a resident of the United States of America for purposes of U.S. taxation.

*Nancy J. Aiello*

Nancy J. Aiello  
Field Director, Accounts Management

SKAT Fredensborg

Bilag nr. 219-A-074





SKAT  
P.O. Box 60  
2630 Taastrup  
DENMARK

**Our Ref:** BDK000130  
**Tax Ref:** 46-1910855

24 March 2014

Dear Sir or Madam,

**RE: A/C RJM Capital Pension Plan RJM01**

Please find enclosed a tax reclaim form, together with evidence of payment and tax deduction paid on the above client's securities.

Kindly arrange for the reclaim payment to be credited to the account of Goal TaxBack Limited, details as follows:

**NatWest Bank**  
**High Street Branch Croydon Surrey**  
**BIC NWBKGB2L**  
**IBAN GB88 NWBK 6073 0134 0151 59**

Please quote reference **ARG BDK000130**.

Would you please confirm safe receipt of this reclaim by sending an email to [clientservices@goalgroup.com](mailto:clientservices@goalgroup.com) or by signing the attached copy of this letter and returning to the address shown below.

Yours faithfully,

Charlotte Bengt  
Tax Operations Manager

GOAL TAXBACK LIMITED

7th Floor, 60 Park Lane, Croydon, Surrey, CR9 1BD  
t: +44 (0)208 750 7130 f: +44 (0)208 661 2354  
e: [info@goalgroup.com](mailto:info@goalgroup.com)

Registered in England & Wales  
Registered Office: 7th Floor, 60  
Registered for VAT vendor number:

Philadelphia

London

Hong Kong

**SKAT Fredensborg**

Bilag nr. 219-A-075

## Acknowledgement Copy



SKAT  
P.O. Box 60  
2630 Taastrup  
DENMARK

**Our Ref:** BDK000130  
**Tax Ref:** 46-1910855

24 March 2014

Dear Sir or Madam,

**RE: A/C RJM Capital Pension Plan RJM01**

Please find enclosed a tax reclaim form, together with evidence of payment and tax deduction paid on the above client's securities.

Kindly arrange for the reclaim payment to be credited to the account of Goal TaxBack Limited, details as follows:

**NatWest Bank**  
**High Street Branch Croydon Surrey**  
**BIC NWBKGB2L**  
**IBAN GB88 NWBK 6073 0134 0151 59**

Please quote reference **ARG BDK000130**.

Would you please confirm safe receipt of this reclaim by sending an email to [clientservices@goalgroup.com](mailto:clientservices@goalgroup.com) or by signing the attached copy of this letter and returning to the address shown below.

Yours faithfully,

Charlotte Bengt  
Tax Operations Manager

**Please sign below and return to acknowledge receipt**

**Signed**

**Dated**

GOALTAXBACK LIMITED

7th Floor, 69 Park Lane, Croydon, Surrey, CR0 1BG  
t +44 (0)208 760 7733 f +44 (0)208 681 2854  
e info@goalgroup.com

Registered in England & Wales  
Registered Office: 7th Floor, 69  
Registered for VAT under number

Philadelphia

London

Hong Kong

**SKAT Fredensborg**

Bilag nr. 219-A-076





## Claim to Relief from Danish Dividend Tax

☐ In my capacity as beneficial owner

☒ On behalf of the beneficial owner

Claim is made for refund of Danish dividend tax, in total DKK: 2363610.94

## Beneficial Owner

Full name  
RJM Capital Pension PlanFull address  
1010 Fifth Avenue - Suite 1D, New York  
NY 10028  
USAE-mail  
clientservices@goalgroup.comSignature  
Beneficial owner/applicant



*If the claim is made on behalf of the beneficial owner the applicant's power of attorney shall be enclosed*

As documentation is enclosed dividend advice(s), number: 1

(This documentation is obligatory)

## Financial institution

The amount is requested to be paid to:

Name and address  
Goal TaxBack Ltd  
NatWest Bank  
High Street Branch Croydon

34015159

Reg. no

Account no

NWBKGB2L

IBAN GB88NWBK60730134015159

SWIFT

BLZ

IBAN

On reclaim please quote: 000 DK 130

## Certification of the competent authority

It is hereby certified that the beneficial owner is covered by the Double Taxation Convention concluded between Denmark and U.S.A.

Date

Official stamp and signature

When signed to be forwarded to:

Skattecenter Høje-Taastrup

Postboks 60

DK-2630 Taastrup

2010.07 (g.d.n.c. U 2003)

06.003 ENG

SKAT Fredensborg

Bilag nr. 219-A-077

SKAT\_MDL\_001\_00059369



10 Exchange Square,  
Primrose Street, London, EC2A 2EN

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**DIVIDEND CREDIT ADVICE**

**Issue Date: 12th March 2014, Issue No: 862**

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**RJM Capital LLC Pension Plan**  
1010 Fifth Avenue  
Apt 1D  
New York  
NY 10028  
United States of America

**Date: 12th March 2014**

Dear Sirs,

Please be advised that we have credited your account RJM01, for the value date of 12th March 2014. This payment represents the dividend as shown below:

<b>Security Name:</b>	<b>TDC A/S</b>
<b>Sedol:</b>	5698790
<b>ISIN:</b>	DK0060228559
<b>Pay Date:</b>	12th March 2014
<b>No of Shares:</b>	3,979,143
<b>Gross Dividend:</b>	DKK 8,754,114.60
<b>Tax:</b>	DKK 2,363,610.94
<b>Net Dividend:</b>	DKK 6,390,503.66

A handwritten signature in black ink, appearing to read "Sanjay Shah".

.....  
Name: Sanjay Shah  
Solo Capital Partners LLP

Solo Capital Partners LLP is authorised and regulated by the Financial Conduct Authority of the UK. Registration Number 566533, Company Number 02367719, VAT Registration Number 254 054 784

**SKAT Fredensborg**

Bilag nr. 219-A-078